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(3) (a) The amount of the duties collected by the German customs houses on the external frontiers of the occupied territories to be paid to the Reparation Commission.

(b) These duties to be continued to be levied in accordance with the German tariff.

(c) A line of customs houses to be temporarily established on the Rhine and at the boundary of the *têtes des ponts* occupied by the Allied troops; the tariff to be levied on this line, both on the entry and export of goods, to be determined by the Allied High Commission of the Rhine territory in conformity with the instructions of the Allied Governments.

#### GERMAN REPARATION (RECOVERY) ACT, 1921<sup>1</sup>

*An Act to provide for the application of part of the purchase price of imported German goods towards the discharge of the obligations of Germany under the Treaty of Versailles*

(24th March 1921)

Be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. (1) Subject to the provisions of this Act, after the thirty-first day of March, nineteen hundred and twenty-one, on the importation into the United Kingdom of any German goods to which this Act applies, the importer shall pay to the Commissioners of Customs and Excise (hereinafter referred to as the Commissioners) such proportion of the value of the goods, not exceeding fifty per cent., as the Treasury may from time to time prescribe:<sup>2</sup>

Provided that this Act shall not apply to goods imported before the fifteenth day of April, nineteen hundred and twenty-one, if it is proved to the satisfaction of the Commissioners that the goods are imported in pursuance of a contract entered into before the eighth day of March, nineteen hundred and twenty-one.

(2) The payment of any sum to the Commissioners under this section shall, up to the amount of the payment, operate as a good discharge to the person by or on whose behalf the payment is made as against the person to whom the purchase price of the goods in question is due; and the receipt of the Commissioners shall be conclusive evidence of such payment.

(3) The Commissioners shall pay all moneys received by them under

<sup>1</sup> Public General Acts, 11 & 12 Geo. V, Chap. 5.

<sup>2</sup> A Treasury Minute, dated March 24, 1921, fixed the proportion of the value of German goods to which this Act applies, at 50%. A second Treasury Minute, dated May 17, 1921, reduced the proportion to 26%, effective May 13, 1921.—Ed.

this section into such special account as the Treasury may direct to be applied in such manner as the Treasury may direct towards the discharge of the obligations undertaken by Germany under Parts VIII and IX of the Treaty of Versailles.

2. The German goods to which this Act applies are goods first consigned from Germany to the United Kingdom, and goods not so consigned being goods wholly or partially manufactured or produced in Germany, unless, in the case of goods partially manufactured or produced in Germany, twenty-five per cent. or more of the value of the goods is attributable to processes of manufacture undergone since the goods last left Germany:

Provided that, subject to compliance with such conditions as to security for re-exportation of the goods as the Commissioners may impose, this Act shall not apply to goods imported for exportation after transit through the United Kingdom, or by way of transshipment.

3. (1) The value of any imported goods shall for the purposes of this Act be taken to be the amount which an importer would give for the goods, including the sum payable to the Commissioners under this Act, if the goods were delivered to him at the place of importation, freight and insurance being payable by him, and for the purpose of ascertaining the amount to be paid under this Act to the Commissioners that value shall be fixed by them:

Provided that, in the case of goods proved to the satisfaction of the Commissioners to be goods brought back into the United Kingdom after having been exported therefrom for the purpose of undergoing any process in Germany, the value of the goods for the purposes of this Act shall be taken to be such value as aforesaid after deducting therefrom such amount as is proved to the satisfaction of the Commissioners to have been the value of the goods at the time of exportation, together with freight and insurance outwards, and the sum contracted to be paid for the execution of the process shall be deemed to be the purchase price.

(2) Without prejudice to the powers of the Commissioners under the foregoing subsection, the sum stated in an invoice of goods imported on sale to be the price of the goods shall, if it includes the sum payable to the Commissioners under this Act, be *prima facie* evidence of the value of the goods for the purposes of this Act.

(3) If in ascertaining the amount to be paid under this Act any dispute arises as to the value of the goods, such question shall be referred to a referee appointed by the Treasury, who shall not be an official of any Government department, and the decision of the referee with respect to the matter in dispute shall be final and conclusive.

(4) Sections thirty and thirty-one of the Customs Consolidation Act, 1876, as set out and modified in the Schedule to this Act shall apply to disputes as to the sum payable to the Commissioners under this Act.

(5) It shall be lawful for the Commissioners in the case of any goods to require the importer to furnish particulars in the prescribed manner as to the

country from which the goods were first consigned or as to the country of manufacture or production of the goods, and if the particulars are not furnished to the satisfaction of the Commissioners the goods shall for the purposes of this Act be deemed to be goods first consigned from Germany, or, as the case may be, wholly manufactured or produced in Germany.

(6) Where it is proved to the satisfaction of the Commissioners that, by reason of any payment or advance made, consideration given, or obligation undertaken, before the eighth day of March, nineteen hundred and twenty-one, the sum payable to the Commissioners under the foregoing provisions of this Act exceeds the amount remaining due from the importer in respect of the goods imported, the sum payable to the Commissioners shall be reduced by the amount of such excess, and if any dispute arises as to the amount of such reduction the matter shall be referred to such referee as aforesaid.

4. (1) Where any person is under a contract entered into before the eighth day of March, nineteen hundred and twenty-one, liable to accept bills of exchange or make advances in connection with the importation of any goods, he may apply to the High Court, and the court, if satisfied that by reason of the provisions of this Act the enforcement of the contract according to its terms would result in serious hardship to him, may, after considering all the circumstances of the case and the position of all the parties to the contract and any offer which may have been made by any party for a variation of the contract, suspend or annul, or with the consent of the parties amend, as from such date as the court may think fit, or stay any proceedings for the enforcement of, the contract or any term thereof or any rights arising thereunder, on such conditions (if any) as the court may think fit.

(2) The Lord Chancellor may make such rules and give such directions as he thinks fit with respect to the procedure on applications under this section, and such rules may provide as to the notice to be given to other parties to the contract and the manner of giving such notice.

(3) In the application of this section to Scotland, references to "the High Court" and to "the Lord Chancellor" shall be construed as references to the "Court of Session," and references to "rules" shall be construed as references to "act of sederunt."

5. (1) The Board of Trade may by order—

- (a) reduce as respects articles of any class, make, or description the proportion of the value of the goods payable to the Commissioners under this Act, or exempt articles of any class, make, or description from the provisions of this Act;
- (b) vary as respects articles of any class, make, or description the percentage referred to in section two of this Act;
- (c) substitute as respects articles of any class, make, or description some later date for the fifteenth day of April mentioned in section one of this Act;
- (d) extend the classes of contract to which section four of this Act relates:

Provided that the Board of Trade shall not make any such order except on the recommendation of a committee constituted as hereinafter provided.

(2) For the purposes aforesaid, the Board of Trade shall appoint one or more committees consisting mainly of persons of financial, commercial or industrial experience.

(3) Any order made by the Board of Trade under this Act shall be published in the London, Edinburgh, and Dublin Gazettes and in such other manner as the Board may consider best adapted for informing persons affected thereby.

(4) Anything authorized to be done by the Board of Trade under this Act may be done by the President, or a secretary, or assistant secretary, of the Board, or any person authorized in that behalf by the President.

6. If a resolution is passed by both Houses of Parliament for the repeal or suspension of this Act, it shall be lawful for His Majesty in Council by Order to repeal or suspend the operation of this Act to such extent, and, in the case of suspension, for such period, definite or indefinite, as may be specified in the resolution.

7. (1) This Act may be cited as the German Reparation (Recovery) Act, 1921.

(2) This Act shall be construed together with the Customs (Consolidation) Act, 1876, and any enactments amending that Act.

#### SCHEDULE

##### *Customs Consolidation Act, 1876, Sections 30 and 31, as Modified*

30. If any dispute arises as to the proper amount payable in respect of any goods the importer or consignee or his agent shall deposit in the hands of the collector of customs at the port of entry the amount demanded by such collector, which shall be deemed and taken as the proper sum payable under this Act unless an application is made for a reference to a referee appointed by the Treasury within three months after such deposit to ascertain what sum is payable in respect of such goods, and on payment of such deposit and on the passing of a proper entry for such goods by the importer, consignee, or agent, the collector shall allow the delivery thereof.

31. In case no such application for a reference is made, such deposit shall be applied in the same manner as if it had originally been paid and received as a payment due under this Act in respect of such goods, and in the case of such application if it shall be determined that the sum so deposited was not the proper sum, but that a less sum was payable, the difference between the deposit and the sum found to be due shall be returned to such importer with interest at the rate of five per cent. per annum for the period during which the sum so paid or returned was deposited, and shall be accepted by such depositor in satisfaction of all claims in respect of the importation of such goods and of all or any damages or expenses incident thereto.